

EXHIBIT 19

12/04/1998 16:45 Redacted

SAMUEL PENCER, COTT

PAGE 01

Fax Transmittal Memo 7672

Pg 2 of 14

To *HH. EAIN-
Bernard L. Madoff*

Company

Location

Fax # *212-838-4061*

Comments

From *Sam. Pencer*

Company

Location

Dept. Charge

Telephone #

Fax #

Original Disposition: ☐ Destroy ☐ Return ☐ Call for pickup

*Please return to Eain
Thank you (Hope I spelled her name?)*

SAMUEL PENCER
Redacted

Friday, December 04, 1998

Bernard L. Madoff
Investment Securities
885 Third Avenue NY 10022
New York

Attention Erin Fax Number (212)838-4061.

Dear, Erin

In regards to our telephone conversation this morning. Please send all statements buy and sell slips to my Florida Home. My account number with Bernard L. Madoff is 1-FRO28-3-0.
my address is.

Samuel Pencer
Redacted

My account number with Madoff is 1-FRO28-3-0.

Mr. Barry Rashkovan may call for information on some past statments this year, please release any information he may require.

Wishing you and yours a very Merry Christmas and a Healthy Happy New Year

Sincerely,

Sam Pencer
Sam Pencer

Fa:

AMF00073884

Postage and
Fax Transmittal Memo 7672

To ERIN.

By BENARD L. MADOFF

Fax # 212-838-4061 Telephone #

Comments

Pg 3 of 14

From 2 April 27/99 Time 9:45 A.M.
Company SAM PENCER.
Location 151797 Canada Inc.
Fax #
Telephone # Redacted
Original Disposition: ☐ Destroy ☐ Return ☐ Call for pickup

Sam Pencor. 151797 Canada Inc.
Benard Madoff April 27/99.

att: ERIN:

Dear Erin,

As I am returning to Toronto
from my Florida Residence Today.
Please forward all my statements
along with other notices to:

151797^{Canada} Inc.
c/o SAM PENCOR

Redacted

(Redacted)

Thank You.
Sam Pencor.

June 4, 1999

Address to use

151797 CANADA INC.

Redacted

*Bernard L. Madoff.
Attn: Ernie Beardon.*

Dear: Ernie,

Re: 151797 CANADA INC.

Please accept this letter as authorization to wire transfer three million U.S. dollars to my account with Royal Trust as per the following instructions:

Chase Manhattan Bank (ABA 021000021)
New York, New York
Cr. A/C Redacted 3277- Royal Trust Corp. of Cda.
Further Credit to RT Acct. # Redacted 50027
For: 151797 Canada Inc.
Attn: Wealth Management

If you require additional information please contact me directly at Redacted or contact Perry Mercer of TD Private Asset Management at 416-307-9212. Thank you for your assistance in this matter.

Handwritten scribbles and signatures

IFR02830

Yours truly,

Sam Pencer
151797 Canada Inc.
Sam Pencer

*Please have this transfer done.
on Monday June 7/99. Thanks.
Sam Pencer*



Date: Monday, November 15, 1999

**To: Bernard L. Madoff
(Attention Aaron)
Fax: 212-838-4061**

**From: 151797 Canada Inc.
Sam Pencer
Phone: Redacted
Fax: Toronto Redacted
Florida Redacted**

Pages: _____

**Subject: As I am leaving for Florid today please send all
mail statements to
Samuel Pencer
Redacted**

Thank you

Sam Pencer

To: Aaron	From: Sam. Pencer
Company: Bernard L. Madoff	Company: Canada Inc
Location:	Location: 151797
Fax #: 212-838-4061	Dept. Charge: Redacted
Comments:	Original Disposition: <input type="checkbox"/> Destroy <input type="checkbox"/> Return <input type="checkbox"/> Call for pickup



Date: Sunday, April 09, 2000

To: Bernard L. Madoff
Attention Aaron
Phone:
Fax:

From: 151797 Canada Inc (Sam Pencer)
Account # 1-Fr028-3-0
Sam Pencer
Phone: Redacted
Fax: Redacted

Pages: 1

Subject:

As of Friday April 14 2000. Please send all mail and statements to my Toronto Home.

Samuel Pencer ^{Redacted}
Redacted
Redacted

Thank You.
Regards to Frank.
Sam. P.

Samuel S. Pencer

Redacted

Fax: 212-838-4061

October 23, 2000

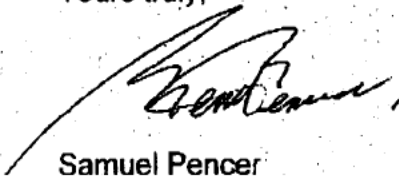
Bernard L. Madoff
Attention: Erin

Dear Erin:

Re: 151797 Canada Inc. Account #1-FR028-3-0

Effective November 1, 2000, please mail all my investment statements as well as trade slips and correspondence to my home address in Florida at Redacted until April 2001. Redacted I will be in Florida from November

Yours truly,



Samuel Pencer

AMF00073870

Facsimile Cover Sheet

To: Bernard Madoff
Company: Attention: Aaron
Phone:
Fax: 212-838-4061

From: Samuel Pencer
Phone: Redacted
Fax: Redacted

Date: April 15, 2001

**Pages including this
cover page:**

As I am returning to Toronto, please send all mail statements to:

Samuel Pencer

Redacted

1FR028-30

Thank you.

Sam Pencer

Samuel S. Pencer
Redacted

Fax: 212-838-4061

October 23, 2001

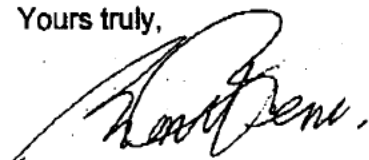
Bernard L. Madoff
Attention: Erin

Dear Erin:

Re: 151797 Canada Inc. Account #1-FR028-3-0

Effective November 1, 2001, please mail all my investment statements as well as
trade slips and correspondence to my home address in Florida at Redacted
Redacted . I will be in Florida from November
until April 2002.

Yours truly,



Samuel Pencer

Fax Transmittal Memo 7672

To **BERNARD L. MADOFF**
Company **Detention**
Location
Fax # **212-838-4661**
Comments

Pg 10 of 14

No of Pages 1
Today's Date
From **Sam**
Company **151797 Canada Inc.**
Location
Fax # **Redacted**
Original Disposition: ☐ Destroy ☐ Return ☐ Call for pickup

FAX

13/04/02

Bernard L. Madoff
Attention Aaron.

From 151797 Canada Inc
Account # 1-FR028-3-0

Dear Aaron,

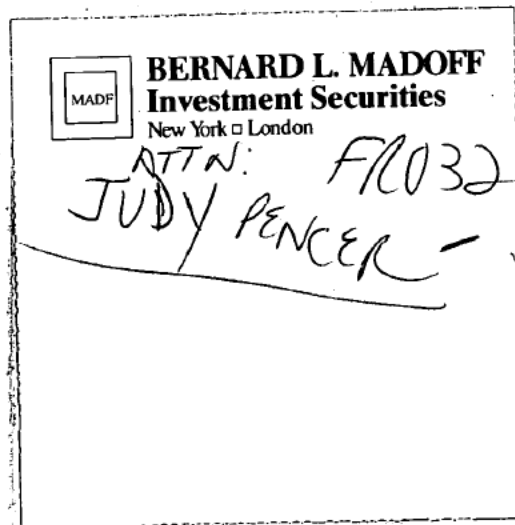
As of Monday April 15 2002. Please send all mail and statements to my Toronto home.

Samuel Pencer

Redacted

Thank You
Regards.

Sincerely
Sam Pencer



OCT-02-03 10:10 FROM: STEIN, JACOBS, KROLIK ID: 514 744 0737 PAGE 1

Stein, Jacobs, Krolik

Comptables Agrees - Chartered Accountants
Societe en Nom Collectif - General Partnership

100 Alexis Nihon Blvd.,
Suite 290
St. Laurent, Quebec, Canada
H4M 2N7

FAX TRANSMITTAL

Pages

Including this one (including attachments)

Fax: (514) 744-0737
Tel: (514) 747-7571

TO:

A:

Aaron

COMPANY:

COMPAGNIE

BERNARD L. MADOFF

(212) 486-8138

FROM:

DE:

JUDY PENCER

Dear Aaron,

Hope things are well.

Can you please proceed with the following transaction when we are out of the market

Transfer \$2,000,000 from 151797 Canada Inc. (Account #1-FR028 (3-0))
to the TD Bank as per attached instructions

PLEASE CONFIRM RECEIPT OF FAX AND THAT ARRANGEMENTS
WILL BE MADE.

Thank you in advance,

Judy Pencer

Confidentiality Note

The information contained in this facsimile message may be legally privileged and confidential and is intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, you are hereby notified that any distribution or copying of this communication may be subject to legal restriction or sanction. If you have received this communication in error, please immediately notify us by telephone, to arrange for the return of the information. Thank you.

9.8 mil

S-10/6

AMF00073852

Stein, Jacobs, Krolik
Comptables Agrees - Chartered Accountants
Societe en Nom Collectif - General Partnership

100 Alexis Nihon Blvd.,
Suite 290
St. Laurent, Quebec, Canada
H4M 2N7

FAX TRANSMITTAL

Pages

Including this one (Incluant cette-ci)

1

Fax: (514) 744-0737
Tel: (514) 747-7571

TO:
A:

ERIN REARDON

COMPANY:
COMPAGNIE

BERNARD L. MADOFF

FROM:
DE:

BARRY RASHKOVANJUDY PENCER

Dear ERIN,

HOPE YOU ARE WELL.

CAN YOU PLEASE PROCEED WITH THE FOLLOWING INSTRUCTIONS:

Please wire \$1,000,000 from account #1-FR028-3-0(151797 Canada Inc.)
to the wire account you set up at the TD Canada Trust.

PLEASE CONFIRM RECEIPT OF FAX AND THAT ARRANGEMENTS
WILL BE MADE.

THANK YOU IN ADVANCE,

Judy Pencer

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Stein, Jacobs, Krolik

Comptables Agrées - Chartered Accountants
Société en Nom Collectif - General Partnership

100 Alexis Nihon Blvd.,
Suite 290
St. Laurent, Quebec, Canada
H4M 2N7

FAX TRANSMITTAL

Pages

Including this one (Incluant cette-ci)

1

Fax: (514) 744-0737

Tel: (514) 747-7871

TO:

A:

ERIN REARDON

COMPANY:
COMPAGNIE

BERNARD L. MADOFF

FROM:

DE:

514-867-7571
BARRY RASHKOVAN/JUDY PENCER

Dear ERIN,

HOPE YOU ARE WELL

CAN YOU PLEASE PROCEED WITH THE FOLLOWING INSTRUCTIONS:

Please wire \$1,000,000 from account #1-FR028-3-0(151797 Canada Inc.)
to the wire account you set up at the TD Canada Trust.

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WILL BE MADE.

THANK YOU IN ADVANCE,

Judy Pencer

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Stein, Jacobs, Krolik
Comptables Agrees - Chartered Accountants
Societe en Nom Collectif - General Partnership

100 Alexis Nihon Blvd.,
Suite 290
St. Laurent, Quebec, Canada
H4M 2N7

FAX TRANSMITTAL

Pages

Including this one (Incluant celle-ci)

Fax: (514) 744-0737

Tel: (514) 747-7571

1

TO:

A:

ERIN REARDON

COMPANY:
COMPAGNIE

BERNARD L. MADOFF

FROM:

DE:

BARRY RASHKOVANJUDY PENCER

Dear ERIN,

HOPE YOU ARE WELL.

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Judy Pencer

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11/28

AMF00073824